

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 20-11337
)	
v.)	
)	
ANDREW W. CROWTHER,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Andrew W. Crowther. For its complaint, the United States alleges as follows:

JURISDICTION & PARTY

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a), and 28 U.S.C. §§ 1331, 1340, and 1345.
2. Defendant Andrew W. Crowther resides in Middlesex County, Massachusetts within the jurisdiction of this Court.

Count Against Andrew W. Crowther to Reduce Income Tax Liabilities to Judgment

3. A delegate of the Secretary of the Treasury made assessments against Andrew W. Crowther for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of April 13, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 and penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, fees and costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 4/13/2020
12/31/2003	03/19/2010	Tax	\$184,254.00	\$441,510.64
	03/19/2010	Interest	\$79,860.06	
	11/11/2013	Interest	\$34,455.86	
	11/10/2014	Interest	\$9,086.19	
	12/19/2016	Interest	\$22,482.25	
	12/19/2016	Penalty for Late Payment of Tax	\$46,217.74	
	11/12/2018	Interest	\$32,267.97	
12/31/2004	3/19/2010	Tax	\$188,185.00	\$435,587.68
	3/19/2010	Interest	\$69,444.73	
	11/11/2013	Interest	\$33,790.77	
	11/10/2014	Interest	\$8,910.77	
	12/19/2016	Interest	\$22,048.20	
	12/19/2016	Penalty for Late Payment of Tax	\$47,546.24	
	11/12/2018	Interest	31,835.08	
12/31/2005	3/19/2010	Tax	\$181,801.00	
	3/19/2010	Interest	\$50,116.07	
	11/11/2013	Interest	\$31,704.33	
	11/11/2013	Penalty for Late Payment of Tax	\$45,950.24	

	11/10/2014	Interest	\$9,461.98	
	12/19/2016	Interest	\$23,412.11	
	11/12/2018	Interest	\$29,482.94	
				\$403,403.92
12/31/2006	3/11/2010	Tax	\$173,279.00	
	3/11/2010	Interest	\$31,874.66	
	11/11/2013	Interest	\$27,166.39	
	11/11/2013	Penalty for Late Payment of Tax	\$43,819.74	
	11/10/2014	Interest	\$8,446.71	
	12/19/2016	Interest	\$20,847.22	
	12/19/2016	Penalty for Late Payment of Tax	\$480.00	
	11/12/2018	Interest	\$26,313.16	
				\$359,758.77
12/31/2007	7/26/2010	Tax	\$210,948.00	
	7/26/2010	Interest	\$23,413.50	
	11/11/2013	Interest	\$26,785.18	
	11/11/2013	Penalty for Late Payment of Tax	\$52,737.00	
	11/10/2014	Interest	\$9,532.51	
	12/19/2016	Interest	\$23,586.59	
	11/12/2018	Interest	\$29,702.65	
				\$406,410.35

12/31/2008	5/03/2010	Tax	\$144,603.00	\$268,231.03
	5/03/2010	Interest	\$6,241.05	
	5/3/2010	Penalty of Late Payment of Tax	\$55.00	
	11/11/2013	Interest	\$18,925.20	
	11/11/2013	Penalty for Late Payment of Tax	\$36,345.74	
	11/10/2014	Interest	\$6,291.46	
	12/19/2016	Interest	\$15,567.15	
	11/12/2018	Interest	\$19,603.77	
12/31/2009	07/19/2010	Tax	\$111,198.00	\$176,107.30
	07/19/2010	Penalty for Late Payment of Tax	\$1,483.47	
	7/19/2010	Interest	\$750.62	
	11/11/2013	Interest	\$11,644.50	
	11/11/2013	Penalty for Late Payment of Tax	\$23,241.03	
	11/10/2014	Interest	\$4,130.66	
	12/19/2016	Interest	\$10,220.63	
	11/12/2018	Interest	12,870.87	
12/31/2011	12/23/2013	Tax	\$68,018.00	
	12/23/2013	Penalty for filing tax return after the due date	\$6,700.72	

	12/23/2013	Penalty for Late Payment of Tax	\$3,127.00	
	12/23/2013	Interest	\$1,790.52	
	12/19/2016	Interest	\$4,210.35	
	12/19/2016	Penalty for Late Payment of Tax	\$4,318.24	
	11/12/2018	Interest	\$4,273.59	
				\$58,473.89
12/31/2012	05/27/2013	Tax	\$1,362.00	
	5/27/2013	Penalty for Not Pre-Paying Tax	\$24.00	
	5/27/2013	Penalty for Late Payment of Tax	\$13.62	
	5/27/2013	Interest	\$4.71	
	11/12/2018	Interest	\$306.24	
	11/12/2018	Penalty for Late Payment of Tax	\$326.88	
				\$2,208.85
Total				\$2,551,692.43

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Andrew W. Crowther.

5. Despite proper notice and demand, Andrew W. Crowther failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States for the years 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, and 2012, in the total amount of \$2,551,692.43, plus statutory additions and interest accruing

from and after April 13, 2020.

6. Generally, a proceeding in court to reduce assessments of tax to judgement must be commenced within ten years after the assessment of a tax under 26 U.S.C. § 6502.

7. The IRS made the assessments for the years 2003, 2004, 2005, 2006, and 2008 more than ten years before this action was filed.

8. By statute, however, certain activities or events may suspend the running of, or hold open, that statute of limitation, such as a taxpayer making a collection due process hearing request. 26 U.S.C. § 6330(e)(1).

9. On August 11, 2010, Andrew W. Crowther submitted collection due process hearing requests to the IRS concerning IRS notices of levy and/or lien for his tax years 2003, 2004, 2005, 2006, and 2008, among other tax years. The IRS Office of Appeals issued a Notice of Determination letter regarding those requests on December 24, 2010.

10. As a result of the collection due process hearing requests made by Andrew W. Crowther, the statute of limitations for collection of his taxes for 2003, 2004, 2005, 2006, and 2008 was held open such that the filing of this action was timely with respect to those years. 26 U.S.C. § 6320(c), 26 U.S.C. § 6330(e), 26 CFR § 301.6330-1(g).

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Andrew W. Crowther for income tax liabilities for the years 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2011, and 2012, in the total amount of \$2,551,692.43, plus statutory additions and interest accruing from and after April 13, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

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